

Automated Manual Assessments (AMA) – Privacy Impact Assessment (PIA)

PIA Approval Date: November 23, 2009

System Overview

AMA provides IRS an automated assessment process and eliminates many of the manual procedures for processing assessments. The application allows an account technician to enter information from Form 2859, Request for Quick or Prompt Assessment, and then another account technician to verify that the information was entered correctly through key verification. Form 3552, Prompt Assessment Billing Assembly, and Form 813, Document Register, can then be generated with the data entered. The assignment of the Document Locator Number (DLN) is also automated. A status report can be created for planning and evaluative purposes.

Systems of Records Notice (SORN):

- Treasury/IRS 24.030, Individual Master File (IMF)
- Treasury/IRS 24.046, Business Master File (BMF)
- Treasury/IRS 34.037, IRS Audit Trail and Security Records System.

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

A. Taxpayer:

- Taxpayer Identification Number (TIN)
- Name Control
- Taxpayer Name
- Taxpayer Address
- The 870 Agreement Date
- Correspondence Received Date
- 23 C Date (Summary Record of Assessment)
- 2% Interest Date
- Interest Computation Date
- Form Number
- Period Ended
- Transaction Codes and corresponding Transaction Amounts
- Reference Code with corresponding Transaction Amount and Date
- Total Income Tax Withheld
- Taxable Social Security Wages
- Taxable Security Tips
- Tips Deemed Wages
- Taxable Medicare
- Wages and Tips
- Adjusted Total Federal Insurance Contributions Act (FICA) Tax
- Adjusted Total Backup Withholding
- Gross Income Paid
- Adjusted Total Railroad Retirement Tax
- Railroad Unemployment Repayment Tax
- Abstract Number and corresponding Amounts

- Taxable Wages
- Total Credit Reduction Amount
- Credit and corresponding Credit Paid to State
- Assessment Type
- District Code

B. Employee:

- Original User Name (person who entered the information)
- Key Verification (KV) User Name (person who key verified the information)
- Employee Assignment Number (requester of assessment)

C. Audit Trail Information:

Audit trail data items: Auditable events are documented in IRM 10.8.3. A few auditable events are listed below:

- Logon/Logoff to system
- Change password
- Notations if a file has been opened
- Creation or Modification of super user groups
- All administrator actions

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

A. IRS – The IRS Form 2859, Request for Quick or Prompt Assessment, provides AMA with all the data elements in the system:

- TIN
- Name Control
- Taxpayer Name
- Taxpayer Address
- The 870 Agreement Date
- Correspondence Received Date
- 23 C Date (Summary Record of Assessment)
- 2% Interest Date
- Interest Computation Date
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- Abstract Number and corresponding Amounts
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- Total Credit Reduction Amount
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- Assessment Type
- District Code
- Employee Assignment Number (requester of assessment)

B. Taxpayer – No information is collected from the taxpayer. Form 2859 is prepared and submitted by Revenue Officers based on information they secure from the taxpayer. AMA does not obtain information directly from the taxpayer.

C. Employee – Standard Employee Identifier (SEID)

3. Is each data item required for the business purpose of the system? Explain.

Yes. The design of the application is to provide one stop processing and eliminate many of the manual procedures for processing assessments. The AMA uses the data to accomplish the following tasks:

- Math verification for balancing
- Data edits and validates transactions
- Assigns the DLN, eliminating duplicate numbers
- Prints Form 3552, Prompt Assessment Billing Assembly
- Original Entry/Key Verification (OE/KV)
- Sorts and complies by form numbers

4. How will each data item be verified for accuracy, timeliness, and completeness?

The request for a manual assessment is prepared on Form 2859. When the request for an assessment is received in Revenue Accounting, the technician reviews the Form 2859 for completeness and accuracy, which includes balancing, verifying transaction codes, and verifying dates. AMA performs math verification, date edits, and validation of transaction codes.

It is the Revenue Officer's responsibility to submit current, accurate, and complete information for each assessment. Key verification is done after each Form 2859 is input to insure the assessment was transcribed into the system correctly.

Form 2859 must be entered prior to or on the assessment date. The dates are written on Form 2859 to ensure the form is processed timely. After the assessment is entered into AMA, it must be entered in RACS. RACS will not accept an expired assessment date; therefore all processing must be current.

5. Is there another source for the data? Explain how that source is or is not used.

No. There are no other sources of information beyond what has already been stated previously in this PIA.

6. Generally, how will data be retrieved by the user?

There is a drop down menu that provide users with the option to query or run reports on AMA data.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Data is retrievable by a DLN Block (looking at a set of 11 numbers within the block as opposed to 15 in DLN, TIN, assessment date, form number or name control). Data could also be retrieved by the first four characters of a last name or the first four characters of a business name.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

The below table details roles and associated privileges on the AMA system:

- **Role:** Users/Account Technician
- **Privileges:** Read, write, modify and delete.

- **Role:** Managers
- **Privileges:** Read, write, modify, delete and privileged access over the application through password access to access different sites.

- **Role:** System Administrators
- **Privileges:** Complete access to the server and add or delete user access to the server.

- **Role:** Database Administrator (DBA)
- **Privileges:** Read, write, modify, delete tables, add tables, modify tables, add delete modify on stored procedures (code), views.

There are no contractors that have access to data on the system

9. How is access to the data by a user determined and by whom?

Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user be added to the system through the Online 5081 (OL5081) process, to request access to the System. The System Administrator determines to which group and menu the user will have access. A user's access to the data terminates when it is no longer required. Criteria, procedures, controls, and responsibilities regarding access are documented in the AMA User Guide.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.

Yes. Automated 2859 provides automated means of providing Form 2859 information including:

- TIN
- Name Control
- Taxpayer Name
- Taxpayer Address
- The 870 Agreement Date
- Correspondence Received Date
- 23 C Date (Summary Record of Assessment)
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AMA provides data to RACS and Integrated Data Retrieval System (IDRS). This data to RACS is provided by AMA generating Form 813 and a technician manually entering data into RACS. There is not an electronic exchange of data between either RACS or AMA.

Form 3552 Prompt Billing Assembly goes to IDRS. Data is also provided to IDRS. For this exchange a technician will manually enter the data into IDRS.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Automated 2859 is a non-application so hasn't received a Security Certification or PIA.

12. Will other agencies provide, receive, or share data in any form with this system?

No. AMA does not share data with any agency. If requested, for audit purposes, AMA may share the information with the Treasury Inspector General for Tax Administration (TIGTA) or the Government Accountability Office (GAO).

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

Form 2859 data is retained for seven years from the original input date. AMA data is retained for 396 days from the assessment date. Audit records are archived and retained for a minimum period of six years, in accordance with IRM 10.8.1. This is handled by the GSS. AMA is governed by IRM 3.17.243 Accounting and Data Control: Miscellaneous Accounting.

Each time a user accesses the program, it activates a procedure to verify the assessment date for a particular site. If the assessment date is greater than 396 days, the record is deleted.

14. Will this system use technology in a new way?

No. The AMA program does not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

No. AMA is not used to locate any individuals or groups.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

No. The system does not provide the capability to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?

No. The system does not contain any employee info other than the SEID of account technicians. AMA does not target or maintain a profile of the employee. The AMA Program contains all Form 2859 data received for manual assessments. Treatment of taxpayers will be consistent.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Not Applicable

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?

No. The system is not web-based.

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